

IDAHO REAL ESTATE COMMISSION

Guideline #3

Rev. 7/93

REGULAR EMPLOYEE STATUS DETERMINATION

1. Federal income tax is withheld from the employee's regular paycheck and paid to the federal government by the employer.
2. State income tax is withheld from the employee's regular paycheck and paid to the state government by the employer.
3. Social Security (FICA) tax is withheld from the employee's regular paycheck and that plus the contribution from the employer is paid to the Internal Revenue Service by the employer.
4. Workman's Compensation Insurance is paid by the employer to the State Insurance Fund or private insurance company on behalf of the employee.
5. State Unemployment Insurance is paid by the employer to the State Department of Employment on behalf of the employee.
6. Employee is covered by state or federal minimum wage laws.

Note: These criteria are considered by the Commission in determining whether or not a person is a "regular employee" as that term is used in the *Idaho Real Estate License Law and Rules*.